

Balance Sheet
Governmental Funds
December 31, 2006

	General	Roads	Capital Facilities Plan
Assets			
Current Assets:			
Cash & Cash Equivalents	\$ 5,694,680	\$ 4,436,568	\$ -
Deposit with Fiscal Agent	607,239	-	-
Investments	6,816,165	2,533,733	5,247,618
Taxes Receivable	370,353	341,188	
Accounts Receivable	20,917	27,002	18,200
Interest Receivable	403,541		34,334
Notes/Contracts Receivable			
Other Current Receivables	28,855		
Due from Other Funds	206,984	185,299	
Interfund Loan Receivable	36,000		
Due from Other Governmental Units	1,292,303	3,940,132	86,026
Prepayments	2,465		
Long-Term Assets			
Notes/Contracts Receivable	3,103,762	655,405	
Total Assets	\$ 18,583,264	\$ 12,119,327	\$ 5,386,178
Liabilities and Fund Balance			
Current Liabilities:			
Accounts/Vouchers Payable	\$ 473,588	\$ 164,650	\$ 374,667
Retainage Payable	12,876		-
Due to Other Funds	184,142	398,924	186,643
Interfund Loans payable			-
Due to Other Governmental Units	27,037	7,792	8,220
Accrued Employee Benefits	1,043,646	378,434	-
Revenue Collected in Advance	19,310	-	-
Custodial Accounts	610,524	171	-
Long-Term Liabilities:			
Deferred Revenue	370,353	996,593	-
Total Liabilities	2,741,476	1,946,564	569,530
Fund Balance			
Fund Balances:			
Reserved for Prepaid Items	-	-	-
Unreserved, reported in:			
General Fund	14,341,788	-	-
Special Revenue Funds		10,172,763	-
Debt Service Funds			-
Capital Project Funds			4,816,648
Designated for Other Purposes	1,500,000		-
Total Equity & Other Credits	15,841,788	10,172,763	4,816,648
Total Liabilities and Fund Balance	\$ 18,583,264	\$ 12,119,327	\$ 5,386,178

See Accompanying Notes to Financial Statements

Balance Sheet
Governmental Funds
December 31, 2006

	Other Governmental Funds	Total Governmental Funds
Assets		
Current Assets:		
Cash & Cash Equivalents	\$ 4,403,283	\$ 14,534,531
Deposit with Fiscal Agent	-	607,239
Investments	7,851,546	22,449,062
Taxes Receivable	37,346	748,887
Accounts Receivable	42,537	108,656
Interest Receivable	31,507	469,382
Notes/Contracts Receivable	-	-
Other Current Receivables	-	28,855
Due from Other Funds	186,361	578,644
Interfund Loan Receivable	-	36,000
Due from Other Governmental Units	1,345,603	6,664,064
Prepayments	6,156	8,621
Long-Term Assets	-	-
Notes/Contracts Receivable	-	3,759,167
Total Assets	\$ 13,904,339	\$ 49,993,108
Liabilities and Fund Balance		
Current Liabilities:		
Accounts/Vouchers Payable	\$ 367,133	\$ 1,380,038
Retainage Payable	-	12,876
Due to Other Funds	195,031	964,740
Interfund Loans payable	30,000	30,000
Due to Other Governmental Units	157,423	200,472
Accrued Employee Benefits	321,002	1,743,082
Revenue Collected in Advance	87,534	106,844
Custodial Accounts	33,395	644,090
Long-Term Liabilities:		
Deferred Revenue	37,346	1,404,292
Total Liabilities	1,228,864	6,486,434
Fund Balance		
Fund Balances:		
Reserved for Prepaid Items	695	695
Unreserved, reported in:		
General Fund	-	14,341,788
Special Revenue Funds	11,058,609	21,231,372
Debt Service Funds	9,723	9,723
Capital Project Funds	1,606,448	6,423,096
Designated for Other Purposes	-	1,500,000
Total Equity & Other Credits	12,675,475	43,506,674
Total Liabilities and Fund Balance	\$ 13,904,339	\$ 49,993,108

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